

FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

	Certification	
Business Manager/Clerk:	Robert Buster	Phone #: (406) 932-5939
(Signature)		(Date)
Chair, Board of Trustees:	Elizabeth Johnston	
(Signatura)		(Poto)
(Signature)		(Date)
County Superintendant	Susan Metcalf	
(Signature)		(Date)

Software

Foxie Lady Accounting Package:

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County

0865 Big Timber Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
130	DARE	LOCAL	na	
239	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
311	Book Fairs	LOCAL		
312	Ski Trips	LOCAL		
313	Target	LOCAL		
314	Tourneys	LOCAL		
315	Band	LOCAL		
316	Teachers	LOCAL		
318	Town Pump	LOCAL		
319	Marie Flick Memorial Fund	LOCAL		
320	Science/Math	LOCAL		
321	Washington Foundation	LOCAL		
322	Health and Wellness	LOCAL		
323	Triangle Grants	LOCAL		
324	Eighth Grade Class	LOCAL		
339	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
465	State OTO Capital Invest & Deferred Maintenance	STATE		state
629	Health Insurance Co-op	LOCAL		
665	Academic Achievement	LOCAL		
731	Title I Improving Basic Programs	FEDERAL		84.010A
734	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
749	Gifted and Talented	STATE		State
770	GESA	LOCAL		
831	Title I Improving Basic Programs	FEDERAL		84.010A
839	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
910	Budget Amendment			
911	Budget Amendment			



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

	<i>Du</i>	lance Sheet			
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	222,157.63	12,355.00		35,211.48
02	Taxes Receivable - Real and Personal (120-149)	171.25	4.72		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	222,328.88	12,359.72		35,211.48
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)	171.25	4.72		
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	222,157.63	12,355.00		35,211.48
52	TOTAL FUND BALANCE/EQUITY	222,157.63	12,355.00		35,211.48
53	TOTAL LIABILITIES AND FUND BALANCE	222,328.88	12,359.72		35,211.48



Trustees' Financial Summary Submit ID: 0865-73814923 FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

	Bu	iance sheet			
		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	ETS AND OTHER DEBITS		. ,	. ,	· · · ·
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,545.90	91,833.90	8,382.63	
02	Taxes Receivable - Real and Personal (120-149)	3.46	71,033.70	0,502.05	
03	Taxes Receivable - Protested (150-159)	3.40			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,244.90	
06	Other Current Assets (190-210)			.,2.1.90	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,549.36	91,833.90	12,627.53	
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)	3.46		4,244.90	
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,545.90	91,833.90	8,382.63	
52	TOTAL FUND BALANCE/EQUITY	2,545.90	91,833.90	8,382.63	
53	TOTAL LIABILITIES AND FUND BALANCE	2,549.36	91,833.90	12,627.53	



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,972.84	5,256.13
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,972.84	5,256.13
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,972.84	5,256.13
52	TOTAL FUND BALANCE/EQUITY			5,972.84	5,256.13
53	TOTAL LIABILITIES AND FUND BALANCE			5,972.84	5,256.13



Trustees' Financial Summary Submit ID: 0865-73814923 FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

		iance sneet			
		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASSET	IS AND OTHER DEBITS		. /		
01 C	Cash & Investments (101-119) Less Warrants Payable (620)	657,022.30	503.63		
04 R	Receivables from Other Funds (160-179)				
05 D	Oue From Other Governments (180)				
06 O	Other Current Assets (190-210)				
07 Ir	nventories (220 & 230)				
08 P	Prepaid Expenses (240)				
09 D	Deposits (250)				
20 T	OTAL ASSETS AND OTHER DEBITS	657,022.30	503.63		
DEFEI	RRED OUTFLOWS				
21 D	Deferred Outflows (501)				
LIABI	ILITIES				
22 P	Payable to Other Funds (601-606)				
23 D	Oue to Other Governments (611)				
25 O	Other Current Liabilities (621-679)				
27 O	Other Liabilities (690 - 699)				
35 T	TOTAL LIABILITIES				
DEFEI	RRED INFLOWS				
36 D	Deferred Inflows (680)				
FUND	BALANCE/EQUITY				
37 R	Reserve for Inventories (951)				
38 R	Reserve for Encumbrances (953)				
48 F	und Balance for Budget	657,022.30	503.63		
52 T	COTAL FUND BALANCE/EQUITY	657,022.30	503.63		
53 T	TOTAL LIABILITIES AND FUND BALANCE	657,022.30	503.63		



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

	Da	iance Sneet			
		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	511.59	16,815.56		
02	Taxes Receivable - Real and Personal (120-149)	7.85			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	519.44	16,815.56		
	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	TERRED INFLOWS				
36	Deferred Inflows (680)	7.85			
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	511.59	16,815.56		
52	TOTAL FUND BALANCE/EQUITY	511.59	16,815.56		
53	TOTAL LIABILITIES AND FUND BALANCE	519.44	16,815.56		



Trustees' Financial Summary Submit ID: 0865-73814923 FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

Building Fund Building Reserve Enterprise Fund Industrial Art		Dà	mance Sneet			
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Real and Personal (120-149) 03 Taxes Receivable - Protested (150-159) 04 Receivables From Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (331 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 10 TOTAL ASSETS AND OTHER DEBITS 19,628.17 DEFERED OUTFLOWS 21 Deferred Outflows (501) LABBLITTES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 33 TOTAL LLABILITIES DEFERED INFLOWS 46 Deferred Inflows (680) 50 Deferred Diffows (680) 51 Deferred Diffows (680) 52 Deferred Diffows (680) 53 Deferred Inflows (680) 54 Deferred Inflows (680) 55 Deferred Inflows (680) 56 Deferred Inflows (680)			Building Fund			Industrial Arts Fund
ASSETS AND OTHER DEBITS 01						
Cash & Investments (101-119) Less Warrants Payable (620) 19,624.53		ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
1	ASS				. ,	
102 Taxes Receivable - Real and Personal (120-149) 3.64 103 Taxes Receivable - Protested (150-159) 104 Receivables from Other Funds (160-179) 105 105 106 10	01	Cash & Investments (101-119) Less Warrants Payable (620)		19 624 53		
03 Taxes Receivable - Protested (150-159)						
04 Receivables from Other Funds (160-179)		` ` `		3.04		
Description						
06 Other Current Assets (190-210)		`				
07 Inventories (220 & 230)	_					
08 Prepaid Expenses (240) 09 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (331 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows (501) LIABILITIES 19,628.17 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 4 Pund BALANCE/EQUITY						
09 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (331 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 19,628.17 1	_					
10						
Buildings and Building Improvements (331 & 332)						
12 Machinery and Equipment (341 & 342)						
13 Construction Work in Progress (351) 20 TOTAL ASSETS AND OTHER DEBITS 19,628.17						
TOTAL ASSETS AND OTHER DEBITS 19,628.17	_					
Deferred Outflows (501)	_	_		10.629.17		
Deferred Outflows (501)				19,028.17		
LIABILITIES	DEI	FERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611)	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 3.64 FUND BALANCE/EQUITY 3.64	23	Due to Other Governments (611)				
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) TUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)				
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 5 June 19 J	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 3.64 FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 3.64	30	Lease Obligations Payable (730)				
35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 51.64 FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS 36 Deferred Inflows (680) 5.64 FUND BALANCE/EQUITY	33	Net Pension Liability (770)				
36 Deferred Inflows (680) FUND BALANCE/EQUITY 3.64	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY	DEI	FERRED INFLOWS				
	36	Deferred Inflows (680)		3.64		
37 Reserve for Inventories (951)	FUN	ND BALANCE/EQUITY				
	37	Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)	38	Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)	41	Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget	47					
48 Fund Balance for Budget 19,624.53	48	-		19,624.53		
50 Invested in Capital Assets, Net of Related Debt	50	· ·				
52 TOTAL FUND BALANCE/EQUITY 19,624.53	52			19,624.53		
53 TOTAL LIABILITIES AND FUND BALANCE 19,628.17	_					



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	E (81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable	e (620)	1,000.61	7,950.92	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		1,000.61	7,950.92	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts		1,000.61	7,950.92	
52 TOTAL FUND BALANCE/EQUITY		1,000.61	7,950.92	
53 TOTAL LIABILITIES AND FUND BALANCE		1,000.61	7,950.92	



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

		Agency - E	Cafeteria/Flex Plan Fund	
			•	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



FY2015-16

49 Sweet Grass County

0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curren	it Kevenues, Other Finan	chig bources and Residual Equity Transfers in:		Fund Code 01
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Lev	y	698,971.08	745,867.54
	1117 District Levy - D	Pistn of Pr Yr's Prot/Dlq Taxes	5,220.49	452.52
	1510 Interest Earnings	3	1,163.37	1,181.84
	3110 Direct State Aid		874,744.98	908,083.63
	3111 Quality Educator	r	77,571.00	80,471.05
	3112 At Risk Student		5,646.80	6,341.20
	3113 Indian Education	n For All	6,732.00	6,848.64
	3114 American Indian	Achievement Gap	1,600.00	1,435.00
	3115 State Spec Ed Al	llowable Cost Pymt to Districts	60,318.94	48,988.80
	3116 Data For Achiev	0 District Tax Levy 7 District Levy - Distn of Pr Yr's Prot/Dlq Taxes 0 Interest Earnings 0 Direct State Aid 1 Quality Educator 2 At Risk Student 3 Indian Education For All 4 American Indian Achievement Gap 5 State Spec Ed Allowable Cost Pymt to Districts 6 Data For Achievement 8 Natural Resource Development 0 State Guaranteed Tax Base Aid 4 State School Block Grant 6 SB96 Block Grant Reimbursement the Revenues, Other Financing Sources and Residual Equity Transfers In: Inditures, Other Financing Uses and Residual Equity Transfers Out:		6,560.00
	3118 Natural Resource	e Development	6,233.58	10,088.36
	3120 State Guaranteed	l Tax Base Aid	211,834.96	172,681.95
	3444 State School Blo	District Tax Levy District Levy - Distn of Pr Yr's Prot/Dlq Taxes Interest Earnings Direct State Aid Quality Educator Aft Risk Student Indian Education For All American Indian Achievement Gap State Spec Ed Allowable Cost Pymt to Districts Data For Achievement Natural Resource Development State Guaranteed Tax Base Aid State School Block Grant Spec Block Grant Reimbursement Revenues, Other Financing Sources and Residual Equity Transfers In: Inditures, Other Financing Uses and Residual Equity Transfers Out: Inditures, Other Financing Uses and Residual Equity Transfers Out: IXX Instruction IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 222X Educational Media Services 6XX Supplies and Materials 23XX Support Services - General Administration IXX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 23XX Support Services - General Administration IXX Personal Services - Salaries 2XX Personal Services - Salaries 2XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Professional and Technical Services 4XX Purchased Professional and Technical Services 5XX Other Purchased Services	105,360.80	105,360.80
	3446 SB96 Block Gran	nt Reimbursement	3,330.36	0.00
Total C	Current Revenues, Other	Financing Sources and Residual Equity Transfers In:	2,063,678.36	2,094,361.33
Total C				
Total C				
	nt Expenditures, Other Fi	inancing Uses and Residual Equity Transfers Out:		Fund Code 01
	- '		2015 Value	Fund Code 01 2016 Value
Curren	Program Function	Object	2015 Value	
Curren	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary	2015 Value	
Curren	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary struction	2015 Value 1,124,701.79	
Curren	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries		2016 Value 1,202,010.46
Curren	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	1,124,701.79	2016 Value
Curren	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	1,124,701.79 200,250.30	2016 Value 1,202,010.46 229,267.05 2,939.84
Curren	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services	1,124,701.79 200,250.30 5,127.06	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80
Curren	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials	1,124,701.79 200,250.30 5,127.06 1,107.54	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69 0.00
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services 6XX Supplies and Materials	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21 4,222.90	2016 Value 1,202,010.46 229,267.05
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services 6XX Supplies and Materials pport Services - General Administration	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21 4,222.90	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69 0.00
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services 6XX Supplies and Materials pport Services - General Administration 1XX Personal Services - Salaries	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21 4,222.90 7,297.12	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69 0.00 10,627.45
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services 6XX Supplies and Materials pport Services - General Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21 4,222.90 7,297.12	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69 0.00 10,627.45
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services 6XX Supplies and Materials pport Services - General Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21 4,222.90 7,297.12 137,608.30 24,809.77	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69 0.00 10,627.45 136,186.10 25,256.94
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services 6XX Supplies and Materials pport Services - General Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21 4,222.90 7,297.12 137,608.30 24,809.77 21,876.52	2016 Value 1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69 0.00 10,627.45 136,186.10 25,256.94 14,335.43
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services 6XX Supplies and Materials pport Services - General Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21 4,222.90 7,297.12 137,608.30 24,809.77 21,876.52 9,452.38	1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69 0.00 10,627.45 136,186.10 25,256.94 14,335.43 0.00
Curren	Program Function 1XX Regular Education 1XXX In	Object on Programs - Elementary/Secondary struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition ucational Media Services 6XX Supplies and Materials pport Services - General Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services	1,124,701.79 200,250.30 5,127.06 1,107.54 64,628.21 4,222.90 7,297.12 137,608.30 24,809.77 21,876.52 9,452.38 3,132.27	1,202,010.46 229,267.05 2,939.84 1,941.80 52,022.69 0.00 10,627.45 136,186.10 25,256.94 14,335.43 0.00 3,640.03



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County

0865 Big Timber Elem

Currer	nt Expenditur	es, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		25XX Sup	port Services - Business		
			1XX Personal Services - Salaries	23,778.44	23,572.00
			2XX Personal Services - Employee Benefits	9,411.23	8,102.81
			6XX Supplies and Materials	1,635.12	329.67
			8XX Other Expenditures	4,750.00	3,422.90
		26XX Ope	eration and Maintenance of Plant Services		
			1XX Personal Services - Salaries	62,168.69	61,810.81
			2XX Personal Services - Employee Benefits	27,403.38	27,797.46
			4XX Purchased Property Services	44,453.10	40,864.79
			5XX Other Purchased Services	12,219.00	6,517.61
			6XX Supplies and Materials	17,256.01	13,906.26
			7XX Property and Equipment Acquisition	9,297.58	1,457.73
	280 Specia	l Education -	- Local and State		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	113,529.23	99,395.03
			2XX Personal Services - Employee Benefits	35,358.56	33,520.94
			5XX Other Purchased Services	1,545.29	0.00
			6XX Supplies and Materials	1,192.64	2,709.71
		62XX Res	ources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	5,325.70	5,388.77
	720 Schoo	l Sponsored A	Athletics		
		35XX Ext	racurricular - Athletics		
			1XX Personal Services - Salaries	27,488.00	29,503.90
			2XX Personal Services - Employee Benefits	141.11	113.62
			3XX Purchased Professional and Technical Services	80.00	35.00
			4XX Purchased Property Services	14,040.00	0.00
			5XX Other Purchased Services	7,648.64	4,543.70
			6XX Supplies and Materials	3,263.71	2,018.14
	910 Food 8	Services			
		31XX Foo	d Services		
			5XX Other Purchased Services	3,000.00	12,059.31
			6XX Supplies and Materials	8,323.40	20,463.20
910 B	udget Amend	lment			
	1XX Regu	lar Education	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			6XX Supplies and Materials	0.00	7,103.81
911 B	udget Amend	lment	-		
	1XX Regu	lar Education	n Programs - Elementary/Secondary		
	<i>6</i>	1XXX Ins			
			1XX Personal Services - Salaries	0.00	2,367.76
Total (Current Expe	nditures, Oth	er Financing Uses and Residual Equity Transfers Out:	2,047,358.41	2,090,028.57



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County 0865 Big Timber Elem

		Schedule Of Cl	<mark>nanges Workshe</mark>	eet	Fund (Code 01	
Beginning Fund Balance					217,824.87	(1)	
Total Current Revenues, Other	er Financing So	urces and Residual Equity	Transfers In		2,094,361.33	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 2,090,028.57 (3)							
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbran	ices					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
					0.00	(4)	
Ending Fund Balance (1 + 2 -	- 3 + 4)				222,157.63	(5)	



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curre	nt Revenues,	Other Financi	ng Sourc	es and Residual Equity T	ransfers In:				Fund C	code 10
PRC	Revenue							2015 Value	2016 Va	alue
	1110 Dist	trict Tax Levy						21,133.03	22	,786.01
	1117 Dist	trict Levy - Dis	tn of Pr Y	r's Prot/Dlq Taxes				122.92		12.52
	1510 Inte	rest Earnings						45.89		47.44
	3444 Stat	e School Block	Grant					2,797.91	2	,797.91
	3446 SB9	6 Block Grant	Reimburs	sement				68.83		0.00
	6100 Mat	erial Prior Peri	od Reven	ue Adjustments				-68.75		0.00
Total (Current Reve	nues, Other Fi	nancing	Sources and Residual Eq	uity Transfo	ers In:		24,099.83	25	,643.88
Curre	nt Expenditu	res, Other Fina	ancing Us	ses and Residual Equity 1	<mark>Fransfers O</mark>	ut:			Fund (Code 10
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	1XX Regu	lar Education	Progran	ns - Elementary/Secondar	ry					
		27XX Stud	ent Tran	sportation Services						
			1XX P	ersonal Services - Salaries				20,474.64	15	,882.05
			2XX P	ersonal Services - Employe	ee Benefits			3,022.06		22.62
			5XX O	ther Purchased Services				844.76		,494.81
Total (Current Expe	nditures, Othe	er Financ	ing Uses and Residual Eq	quity Transf	fers Out	:	24,341.46	20	,399.48
				Schedule Of Cl	<mark>hanges W</mark>	Vorksl	heet		Fund (Code 10
Begin	ning Fund Ba	lance							7,110.60	(1)
Total	Current Rever	nues, Other Fin	ancing So	ources and Residual Equity	Transfers Ir	1			25,643.88	(2)
Total	Current Exper	nditures, Other	Financing	g Uses and Residual Equity	y Transfers C	Out			20,399.48	(3)
Increa	ase/Decrease o	f Reserve for I	nventorie	S						
	This Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increa	ase/Decrease o	f Reserve for E	Encumbra	nces						
	This Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Baland	ce (1 + 2 - 3 + 4	4)						12,355.00	(5)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curren	t Revenues, (Other Financ	ing Sourc	es and Residual Equity Tr	ansfers In:				Fund C	Code 12
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inter	rest Earnings						103.84	145.39	
	1621 Lune	ch Sales						63,397.01	64	,600.27
	4550 Fede	eral Child Nut	rition					42,073.19	.19 49,84	
Total C	Current Revei	nues, Other F	inancing	Sources and Residual Equ	ity Transfe	rs In:		105,574.04	114	,588.57
Curren	t Expenditur	es, Other Fin	ancing Us	ses and Residual Equity Ti	<mark>ransfers Ou</mark>	t:			Fund (Code 12
PRC	Program 910 Food S	Function Services	Object					2015 Value	2016 Val	lue
		31XX Foo	d Services	.						
			1XX P	ersonal Services - Salaries				10,611.71	12	,582.67
			2XX Po	ersonal Services - Employee	Benefits			311.88		301.99
			5XX O	ther Purchased Services				91,438.73	79	,520.86
	6XX Supplies and Materials							0.00	7,987.5	
				ther Expenditures				85.00		85.00
Total C	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	102,447.32	100	,478.07
				Schedule Of Ch	<mark>anges W</mark>	<mark>orks</mark> l	neet		Fund (Code 12
Beginn	ning Fund Bal	ance							21,100.98	(1)
Total C	Current Reven	ues, Other Fi	nancing So	ources and Residual Equity	Γransfers In				114,588.57	(2)
Total C	Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Transfers Ou	ıt			100,478.07	(3)
Increas	se/Decrease of	f Reserve for	Inventorie	S						
T	This Year		0.00	Less Last Year	0	0.00	(4a)	0.00		
Increas	se/Decrease of	f Reserve for	Encumbra	nces						
7	This Year		0.00	Less Last Year	0	0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	ee (1 + 2 - 3 +	4)						35,211.48	(5)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

${\bf Schedule\ of\ Revenues,\ Expenditures\ and\ Changes\ in\ Fund\ Balance}$

13 - Tuition Fund

Currer	nt Revenues, O	ther Financi	ng Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 13
PRC	Revenue						2015 Value	2016 Va	alue
	1110 Distri	ct Tax Levy					0.00	19	,032.21
Total (Current Reveni	ues, Other F	inancing	Sources and Residual Equ		0.00	19	,032.21	
Currer	nt Expenditure	s, Other Fin	ancing Us	ses and Residual Equity T			Fund (Code 13	
PRC	Program 280 Special			d State			2015 Value	2016 Va	lue
		1XXX Inst	1XX Po	ersonal Services - Salaries ersonal Services - Employed upplies and Materials	e Benefits		0.00 0.00 0.00		2,201.31 150.00 1,135.00
Total (Current Expen	ditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfers O	ut:	0.00	16	5,486.31
				Schedule Of Ch	<mark>anges Work</mark>	sheet		Fund (Code 13
Begin	ning Fund Bala	nce						0.00	(1)
Total	Current Revenu	es, Other Fin	ancing So	ources and Residual Equity	Γransfers In			19,032.21	(2)
Total	Current Expend	litures, Other	Financing	g Uses and Residual Equity	Transfers Out			16,486.31	(3)
Increa	ase/Decrease of	Reserve for I	nventorie	S					
	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease of	Reserve for I	Encumbra	nces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balance	(1+2-3+4)	4)					2,545.90	(5)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County

0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current	t Revenues, C	Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue		2015 Value	2016 Value
	1510 Inter	est Earnings	512.65	669.66
	2240 Cou	nty Retirement Distribution	340,000.02	200,685.16
Total C	urrent Reven	nues, Other Financing Sources and Residual Equity Transfers In:	340,512.67	201,354.82
Curren	t Expenditur	es, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program	Function Object	2015 Value	2016 Value
	1XX Regul	ar Education Programs - Elementary/Secondary		
		1XXX Instruction		
		2XX Personal Services - Employee Benefits	184,104.83	195,652.68
		23XX Support Services - General Administration		
		2XX Personal Services - Employee Benefits	19,327.08	19,311.51
		24XX Support Services - School Administration		
		2XX Personal Services - Employee Benefits	2,624.03	2,665.01
		25XX Support Services - Business		
		2XX Personal Services - Employee Benefits	3,609.56	3,789.31
		26XX Operation and Maintenance of Plant Services		
		2XX Personal Services - Employee Benefits	9,052.36	8,865.76
		27XX Student Transportation Services		
		2XX Personal Services - Employee Benefits	2,491.57	2,551.68
	280 Specia	l Education - Local and State		
		1XXX Instruction		
		2XX Personal Services - Employee Benefits	18,260.35	18,571.75
	720 School	Sponsored Athletics		
		35XX Extracurricular - Athletics		
		2XX Personal Services - Employee Benefits	3,942.37	4,036.70
	910 Food S	Services		
		31XX Food Services		
		2XX Personal Services - Employee Benefits	1,252.21	1,391.37
Total C	urrent Exper	nditures, Other Financing Uses and Residual Equity Transfers Out:	244,664.36	256,835.77



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County 0865 Big Timber Elem

		Schedule Of Ch	anges Workshe	et		Fund C	Code 14
Beginning Fund Balance						147,314.85	(1)
Beginning Fund Balance 147,314.85 (1 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 201,354.82 (2						(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 256,835.77 (3)							(3)
Increase/Decrease of Reserve	e for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbran	ces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 -	- 3 + 4)					91,833.90	(5)



Current Revenues, Other Financing Sources and Residual Equity Transfers In:

Trustees' Financial Summary

FY2015-16

Submit ID: 0865-73814923

Fund Code 15

49 Sweet Grass County

0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

	DARE 1510 Interest Earnings Citle VI,Part B,Subpart 1,Small Rural Schools(SRS) 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	26.31	
	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	26.31	
339 T	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)		
339 T		16,493.00	
	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,977.00	
731 T	Title I Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	11,246.23	
734 T	Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,600.00	
749 G	Sifted and Talented		
	3600 State Gifted & Talented Reimbursement	5,460.00	
831 T	Title I Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	44,518.77	
839 T	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,822.93	
Curre	nt Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program Function Object	2015 Value	2016 Value
239 T	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
	1XXX Instruction		
	1XX Personal Services - Salaries		12,423.03
	2XX Personal Services - Employee Benefits	_	4,069.97
	239 Subtotal		16,493.00
339 T	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
	1XXX Instruction		
	1XX Personal Services - Salaries		9,982.52
			6,134.48
	2XX Personal Services - Employee Benefits		
	339 Subtotal	_	
731 T	339 Subtotal Title I Improving Basic Programs	_	
731 T	339 Subtotal Title I Improving Basic Programs 420 Title I, Part A, Improving Basic Programs	_	
731 T	339 Subtotal Title I Improving Basic Programs	_	16,117.00 6,940.86
339 Т	1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 239 Subtotal Citle VI,Part B,Subpart 1,Small Rural Schools(SRS) 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) 1XXX Instruction	_	

2XX Personal Services - Employee Benefits

731 Subtotal

4,305.37

11,246.23



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County

0865 Big Timber Elem

Current Expenditures, Other	Financing U	ses and Residual Equity Tr	ansfers Out:			Fund (Code 15
PRC Program Functio	n Object				2015 Value	2016 Va	lue
749 Gifted and Talented							
360 State Gifted & T		nbursement					
1XXX	Instruction	10					02400
		ersonal Services - Salaries ersonal Services - Employee	Danafita			4	936.88, 523.12
	ZAA P	ersonar Services - Employee 749 Su b				5	323.12 3,460.00
331 Title I Improving Basic I	Programs	747 540	· · · · · · · · · · · · · · · · · · ·			3	, 100.00
420 Title I, Part A, I	_	asic Programs					
1XXX	Instruction	_					
	1XX P	ersonal Services - Salaries				36	,861.31
	2XX P	ersonal Services - Employee	Benefits				,902.36
		831 Sub	total			48	,763.67
339 Title VI,Part B,Subpart							
		Small rural Schools (SRS)					
IAAA	Instruction	ersonal Services - Salaries				12	.548.84
		ersonal Services - Employee	Benefits				,274.09
		839 Sub			•		,822.93
Total Current Expenditures,	Other Financ	ing Uses and Residual Equ	ity Transfers Out	: :	:	112	,902.83
		Schedule Of Cha	<mark>anges Works</mark> l	heet		Fund (Code 15
Beginning Fund Balance						6,141.22	(1)
Total Current Revenues, Other	Financing So	ources and Residual Equity T	ransfers In			115,144.24	(2)
Total Current Expenditures, O	her Financin	g Uses and Residual Equity T	ransfers Out			112,902.83	(3)
Increase/Decrease of Reserve							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	or Encumbra	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 -	3 + 4)					8,382.63	(5)
	P	roject Reporter Sum	maries				
Project Reporter			Revei	nues	Expenditures	Difference	

Project Reporter	Revenues	Expenditures	Difference
130 DARE	26.31	0.00	26.31
239 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,493.00	16,493.00	0.00
339 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,977.00	16,117.00	860.00
731 Title I Improving Basic Programs	11,246.23	11,246.23	0.00
734 Title II, Part A, Teacher/Principal Train/Recruit	5,600.00	0.00	5,600.00
749 Gifted and Talented	5,460.00	5,460.00	0.00



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

Project Reporter Summaries Project Reporter Difference Revenues **Expenditures** 44,518.77 48,763.67 -4,244.90 831 Title I Improving Basic Programs 839 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 14,822.93 14,822.93 0.00 Total 115,144.24 112,902.83 2,241.41



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Currer	nt Revenues, (Other Financi	ing Sourc	es and Residual Equity Tr	ansfers In:				Fund C	Code 20
PRC	Revenue							2015 Value	2016 Va	alue
	1900 Othe	er Revenue fro	om Local S	Sources				9,402.80	10	,858.11
Total (Current Reve	nues, Other F	inancing	Sources and Residual Equ	ity Transfer	s In:		9,402.80	10	,858.11
Currer	nt Expenditur	es, Other Fin	ancing U	ses and Residual Equity T	ransfers Out	t :			Fund (Code 20
PRC	Program	Function	Object					2015 Value	2016 Va l	lue
	1XX Regu		_	ns - Elementary/Secondary	y					
		1XXX Inst								
				urchased Property Services				5,000.00		0.00
		26XX Ope		d Maintenance of Plant Se	ervices					
				urchased Property Services				1,260.00	14	,450.00
T . 1.6	C 415	14 04		upplies and Materials	** TD	0		78.50	1.4	26.97
Total (Jurrent Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	6,338.50		,476.97
				Schedule Of Ch	anges Wo	orks	heet		Fund (Code 20
Begin	ning Fund Bal	ance							9,591.70	(1)
Total	Current Reven	nues, Other Fir	nancing So	ources and Residual Equity	Transfers In				10,858.11	(2)
Total	Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Transfers Ou	ıt			14,476.97	(3)
Increa	se/Decrease o	f Reserve for I	Inventorie	S						
,	This Year		0.00	Less Last Year	0	.00	(4a)	0.00		
Increa	ase/Decrease of	f Reserve for I	Encumbra	nces						
	This Year		0.00	Less Last Year	0	.00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)						5,972.84	(5)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Curren	t Revenues, Other Finan	cing Sourc	es and Residual Equity Ti	ransfers In:			Fund C	code 21
PRC	Revenue					2015 Value	2016 Va	llue
	1510 Interest Earnings					23.47		26.69
Total C	Current Revenues, Other	Financing	Sources and Residual Equ	uity Transfers In:		23.47		26.69
Curren	t Expenditures, Other Fi	nancing U	ses and Residual Equity T	ransfers Out:			Fund C	Code 21
PRC	Program Function	Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures, Ot	her Financ	ing Uses and Residual Eq	uity Transfers Out:		0.00		0.00
			Schedule Of Ch	n <mark>anges Worksh</mark>	eet		Fund C	Code 21
Beginn	ning Fund Balance						5,229.44	(1)
Total C	Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In			26.69	(2)
Total C	Current Expenditures, Other	er Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve for	Inventorie	S					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	Increase/Decrease of Reserve for Encumbrances							
Г	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	- 4)					5,256.13	(5)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

Currer	<mark>it Revenues, Other Finan</mark>	<mark>cing Sourc</mark>	es and Residual Equity T	ransfers In:				Fund C	Code 24
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Interest Earnings	3					2,295.64	3.	,113.18
	2114 County Metal M	ines Licens	e Taxes				98,083.93	98	,079.89
Total (Current Revenues, Other	Financing	Sources and Residual Eq	uity Transfe	ers In:		100,379.57	101	,193.07
Currer	nt Expenditures, Other Fi	nancing Us	ses and Residual Equity 1	<mark>Transfers Ou</mark>	ıt:			Fund (Code 24
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	on Progran	ns - Elementary/Secondar	ry					
	1XXX In	struction							
		2XX P	ersonal Services - Employe	ee Benefits			0.00	192.47	
	5XX Other Purchased Services							8,680.61	
	6XX Supplies and Materials							5,241.47	
		7XX P	roperty and Equipment Ac	quisition			40.00	6	,399.47
Total (Current Expenditures, Ot	her Financ	ing Uses and Residual Ed	quity Transf	ers Out	:	40.00	20	,514.02
			Schedule Of C	hanges W	orksh	eet		Fund (Code 24
Begin	ning Fund Balance							576,343.25	(1)
Total	Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In				101,193.07	(2)
Total	Current Expenditures, Othe	er Financing	g Uses and Residual Equity	y Transfers O	ut			20,514.02	(3)
Increa	se/Decrease of Reserve for	r Inventorie	S						
,	This Year	0.00	Less Last Year	(0.00	(4a)	0.00		
Increa	se/Decrease of Reserve for	r Encumbra	nces						
,	This Year	0.00	Less Last Year	(0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balance (1 + 2 - 3 -	+ 4)						657,022.30	(5)



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 25 - State Mining Impact Fund

Currer	nt Revenues, Other Fin	nancing Source	es and Residual Equity T	ransfers In:			Fund C	ode 25
PRC	Revenue					2015 Value	2016 Va	llue
	1510 Interest Earnin	ngs				2.27		2.57
Total (Current Revenues, Oth	er Financing	Sources and Residual Equ	uity Transfers In:		2.27		2.57
Currer	nt Expenditures, Other	Financing Us	ses and Residual Equity T	Transfers Out:			Fund C	Code 25
PRC	Program Function	on Object				2015 Value	2016 Val	ue
Total (Current Expenditures,	Other Financ	ing Uses and Residual Eq	uity Transfers Out:		0.00		0.00
			Schedule Of Cl	nanges Worksh	eet		Fund C	Code 25
Begin	ning Fund Balance						501.06	(1)
Total	Current Revenues, Othe	er Financing Sc	ources and Residual Equity	Transfers In			2.57	(2)
Total	Current Expenditures, C	Other Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increa	se/Decrease of Reserve	for Inventories	S					
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve	for Encumbra	nces					
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	g Fund Balance (1 + 2 -	3 + 4)					503.63	(5)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County

0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current	t Revenues, Other Financ	ing Sourc	es and Residual Equity T	ransfers In:				Fund C	Code 28
PRC	Revenue						2015 Value	2016 Va	alue
	1110 District Tax Levy						37,295.13	37	,523.53
	1117 District Levy - Di	stn of Pr Y	r's Prot/Dlq Taxes				217.91		23.72
	1510 Interest Earnings						0.18		2.40
	3281 State Technology	Aid					2,039.68	2	,008.32
	6100 Material Prior Per	riod Reven	ue Adjustments				0.00		-55.56
Total Cı	urrent Revenues, Other I	Financing 1	Sources and Residual Equ	uity Transfe	s In:		39,552.90	39	,502.41
Current	t Expenditures, Other Fir	nancing Us	ses and Residual Equity T	<mark>Transfers Ou</mark>	t:			Fund (Code 28
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	n Progran	ıs - Elementary/Secondar	· y					
	1XXX Ins	truction							
		3XX P	archased Professional and	Technical Ser	vices		5,323.63	5	,796.00
		4XX P	archased Property Services	ŀ			6,157.06	5	,000.77
		6XX Sı	applies and Materials				11,785.09	28	,494.80
		7XX Pr	coperty and Equipment Acc	quisition			16,056.92		592.84
Total C	urrent Expenditures, Oth	er Financ	ing Uses and Residual Eq	uity Transfe	rs Out	:	39,322.70	39	,884.41
			Schedule Of Cl	hanges W	orksl	neet		Fund (Code 28
Beginn	ing Fund Balance							893.59	(1)
Total C	Current Revenues, Other Fi	nancing So	ources and Residual Equity	Transfers In				39,502.41	(2)
Total C	Current Expenditures, Other	r Financing	g Uses and Residual Equity	Transfers Ou	ıt			39,884.41	(3)
Increas	se/Decrease of Reserve for	Inventorie	S						
T	This Year	0.00	Less Last Year	0	.00	(4a)	0.00		
Increase	Increase/Decrease of Reserve for Encumbrances								
T	This Year	0.00	Less Last Year	O	.00	(4b)	0.00		
								0.00	(4)
Ending	Fund Balance (1 + 2 - 3 +	4)						511.59	(5)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

		Fund C	Code 29
PRC Revenue	2015 Value	2016 Va	alue
1510 Interest Earnings	53.61		78.75
3445 State Combined Fund School Block Grant	3,306.13	3,	,306.13
3447 SB96 Combined Block Grant Reimbursement	230.52		0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,590.26	3,	,384.88
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund C	Code 29
PRC Program Function Object 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	2015 Value	2016 Val	lue
2XX Personal Services - Employee Benefits	0.00		157.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00		157.84
Schedule Of Changes Worksheet		Fund C	Code 29
Beginning Fund Balance		13,588.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,384.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		157.84	(3)
Increase/Decrease of Reserve for Inventories			
increase/Decrease of Reserve for inventories			
This Year 0.00 Less Last Year 0.00 (4a)	0.00		
	0.00		
This Year 0.00 Less Last Year 0.00 (4a)	0.00		
This Year 0.00 Less Last Year 0.00 (4a) Increase/Decrease of Reserve for Encumbrances		0.00	(4)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Curren	t Revenues, Other Fina	ncing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	code 61
PRC	Revenue					2015 Value	2016 Va	alue
	1110 District Tax Lev	/y				15,195.45	15	,181.95
	1117 District Levy - I	Distn of Pr Y	r's Prot/Dlq Taxes			121.14		9.63
	1510 Interest Earning	S				93.11		82.33
Total C	Current Revenues, Other	Financing	Sources and Residual Equ	ity Transfers In:		15,409.70	15	,273.91
Curren	t Expenditures, Other F	inancing U	ses and Residual Equity T	ransfers Out:			Fund (Code 61
PRC	Program Function	Object				2015 Value	2016 Va	lue
	1XX Regular Educati	ion Progran	ns - Elementary/Secondary	V				
	26XX O	_	d Maintenance of Plant Se	ervices				
			urchased Property Services			5,824.07	2	,393.69
	4XXX F		quisition and Construction			55.055.45		0.00
Total (Surrant Evnandituras ()		roperty and Equipment Acq cing Uses and Residual Equ			55,375.45 61,199.52		0.00
10tai C	Lurrent Expenditures, O	thei Financ	-	•		01,199.32		
			Schedule Of Ch	anges Works	sheet		Fund (code 61
Begini	ning Fund Balance						6,744.31	(1)
Total (Current Revenues, Other I	Financing So	ources and Residual Equity	Transfers In			15,273.91	(2)
Total (Current Expenditures, Oth	ner Financing	g Uses and Residual Equity	Transfers Out			2,393.69	(3)
Increa	se/Decrease of Reserve fo	or Inventorie	s					
-	Γhis Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve fo	or Encumbra	nces					
-	Γhis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3	+ 4)					19,624.53	(5)



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County

0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 84
RC Revenue	2015 Value	2016 Value
11 Book Fairs		
1900 Other Revenue from Local Sources	300.00	1,627.03
12 Ski Trips		
1900 Other Revenue from Local Sources	1,771.00	2,113.00
14 Tourneys		
1900 Other Revenue from Local Sources	172.64	0.00
16 Teachers		
1900 Other Revenue from Local Sources	0.00	1,000.00
18 Town Pump		
1900 Other Revenue from Local Sources	500.00	500.00
22 Health and Wellness		
1900 Other Revenue from Local Sources	1,548.00	1,700.00
23 Triangle Grants		
1900 Other Revenue from Local Sources	3,000.00	0.00
24 Eighth Grade Class		
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,291.64	7,940.00
1900 Other Revenue from Local Sources		1,000.00 7,940.03 Fund Code 8
1900 Other Revenue from Local Sources Cotal Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: CRC Program Function Object		7,940.03
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 11 Book Fairs	7,291.64	7,940.03 Fund Code 8
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: RC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities	7,291.64	7,940.03 Fund Code 8
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services	7,291.64 2015 Value	7,940.00 Fund Code 8 2016 Value
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular	7,291.64	7,940.00 Fund Code 8 2016 Value
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: RC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular	7,291.64 2015 Value	7,940.03 Fund Code 8 2016 Value
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 12 Ski Trips 7XX Extracurricular Athletics and Activities	7,291.64 2015 Value	7,940.00 Fund Code 8 2016 Value
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 12 Ski Trips 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services	7,291.64 2015 Value 215.15	7,940.03 Fund Code 8 2016 Value 1,627.0
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: RC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 12 Ski Trips 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular	7,291.64 2015 Value	7,940.03 Fund Code 8 2016 Value 1,627.0
1900 Other Revenue from Local Sources Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 12 Ski Trips 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 16 Teachers	7,291.64 2015 Value 215.15	7,940.03 Fund Code 8 2016 Value 1,627.0
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and R	7,291.64 2015 Value 215.15	7,940.03 Fund Code 8 2016 Value 1,627.0
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 12 Ski Trips 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 16 Teachers 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services	7,291.64 2015 Value 215.15	7,940.00 Fund Code 8 2016 Value 1,627.0
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equ	7,291.64 2015 Value 215.15	7,940.00 Fund Code 8 2016 Value 1,627.0
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: RC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 12 Ski Trips 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 16 Teachers 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 18 Town Pump	7,291.64 2015 Value 215.15	7,940.03 Fund Code 8 2016 Value 1,627.0
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: PRC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 12 Ski Trips 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 16 Teachers 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 18 Town Pump 7XX Extracurricular Athletics and Activities	7,291.64 2015 Value 215.15	7,940.03 Fund Code 8 2016 Value 1,627.0
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: RC Program Function Object 11 Book Fairs 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 12 Ski Trips 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 16 Teachers 7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular 18 Town Pump	7,291.64 2015 Value 215.15	7,940.03 Fund Code 8



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County

0865 Big Timber Elem

Current Expenditures, Other I	Financing Us	ses and Residual Equity T	Transfers Out:				Fund C	Code 84
PRC Program Function	ı Object					2015 Value	2016 Val	ue
321 Washington Foundation								
7XX Extracurricular	Athletics ar	nd Activities						
3XXX ()peration of	Non-Educational Service	es					
	XXX S	tudent Extracurricular				0.00		350.00
322 Health and Wellness								
7XX Extracurricular	Athletics ar	nd Activities						
3XXX (Operation of	Non-Educational Service	es					
	XXX S	tudent Extracurricular				1,548.00	1	,700.00
323 Triangle Grants								
7XX Extracurricular	Athletics ar	nd Activities						
3XXX (Operation of	Non-Educational Service	es					
	XXX S	tudent Extracurricular				1,500.00	1	,500.00
Total Current Expenditures, O	ther Financ	ing Uses and Residual Eq	quity Transfers	Out:		5,202.29	7	,582.68
		Schedule Of Cl	<mark>hanges W</mark> oi	rkshe	eet		Fund C	Code 84
Beginning Fund Balance							7,593.57	(1)
Total Current Revenues, Other	Financing So	ources and Residual Equity	Transfers In				7,940.03	(2)
Total Current Expenditures, Otl	her Financing	g Uses and Residual Equity	Transfers Out				7,582.68	(3)
Increase/Decrease of Reserve for	or Inventories	S						
This Year	0.00	Less Last Year	0.0	0	(4a)	0.00		
Increase/Decrease of Reserve for	Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.0	0	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3	+4)						7,950.92	(5)



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	59,866.96	60,083.67
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	1,130,140.09	1,274,551.11
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	23,030.86	19,573.32
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	23,956.84	21,832.89
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	55,375.45	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



FY2015-16

49 Sweet Grass County 0865 Big Timber Elem

Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	48,988.80
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	48,988.80
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	16,329.60
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	70,543.87
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	157,500.76
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

0.00



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County 0865 Big Timber Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	99,395.03	12,201.31	0.00	0.00	0.00
280	1XXX	2XX	33,520.94	150.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,709.71	4,135.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,388.77	0.00	0.00	0.00	0.00
Totals			141,014.45	16,486.31	0.00	0.00	0.00

157,500.76

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County 0865 Big Timber Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	564,000.00	0.00	0.00	0.00	564,000.00
Buildings	1,846,236.98	0.00	0.00	0.00	1,846,236.98
Machinery and Equipment	66,762.20	0.00	0.00	0.00	66,762.20
Totals at Historical Cost	2,476,999.18	0.00	0.00	0.00	2,476,999.18
Depreciation					
Building Accum	693,295.05	0.00	53,741.76	0.00	747,036.81
Machinery and Equipment Accum	47,195.18	0.00	5,566.40	0.00	52,761.58
Total Accumulated Depreciation	740,490.23	0.00	59,308.16	0.00	799,798.39
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,736,508.95	0.00	-59,308.16	0.00	1,677,200.79

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{***} Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments	
Instruction (1XXX)	53,741.76	0.00	0.00	
Operations and Maintenance (26XX)	5,566.40	0.00	0.00	
Total Depreciation for FY2016	59,308.16	0.00	0.00	

^{***} Has comment.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Non-bond Long-Term Liabilities

Trustees' Financial Summary

FY2015-16

Submit ID: 0865-73814923

0.00

318.085.93

49 Sweet Grass County 0865 Big Timber Elem

Schedule of Changes in Long-Term Liabilities							
	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	119,896.00	0.00	0.00	5,895.07	114,000.93	0.00	114,000.93
Other Post Employment Benefits	0.00	186,972.00	0.00	0.00	186,972.00	0.00	186,972.00
Other	0.00	17,113.00	0.00	0.00	17,113.00	0.00	17,113.00
Total Governmental Activity							

0.00

5,895.07

318.085.93

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

119,896.00

204.085.00

- * Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.
- ** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County0865 Big Timber Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				_
Net Pension - PERS	0.00	212,399.54	0.00	212,399.54
Net Pension - TRS	0.00	1,660,599.00	0.00	1,660,599.00